

**R865. Tax Commission, Auditing.**

**R865-19S. Sales and Use Tax.**

**R865-19S-4. Collection of Tax Pursuant to Utah Code Ann. Section 59-12-107.**

(1) For purposes of this rule, "item" includes:

(a) an admission;

(b) a product transferred electronically;

(c) a service; and

(d) tangible personal property.

~~[A.](2)(a)~~ An invoice or receipt issued by a ~~[vendor]~~seller shall ~~[show]~~separately state the sales tax collected ~~[as a separate item]~~ on the invoice or receipt.

~~[B.](b)~~ If an invoice or receipt issued by a ~~[vendor]~~seller does not show the sales tax collected as required in ~~[A.]Subsection (2)(a)~~, sales tax will be assessed on the ~~[vendor]~~seller or purchaser based on the amount of the invoice or receipt.

(3) Unless otherwise provided by statute, if a purchase consists of items that are exempt from sales tax and items that are subject to sales tax, the entire purchase is subject to sales tax unless the seller, at the time of the transaction:

(a) separately states the tax exempt items on the invoice; or

(b) is able to identify by reasonable and identifiable standards, from the books and records the seller keeps in the seller's regular course of business, the items exempt from sales tax.

(4) Unless otherwise provided by statute, if a purchase consists of two or more items that are subject to sales tax at different rates, the entire purchase is subject to sales tax at the higher tax rate unless the seller, at the time of the transaction:

(a) separately states on the invoice the items subject to sales tax at each of the different sales tax rates; or

(b) is able to identify by reasonable and identifiable standards, from the books and records the seller keeps in the seller's regular course of business, the items subject to sales tax at the lower tax rate.

~~[C.](5)~~ A ~~[vendor]~~seller that collects an excess amount of sales or use tax must either refund the excess to the purchasers from whom the ~~[vendor]~~seller collected the excess or remit the excess to the ~~[Commission]~~commission.

~~[1.](a)~~ A ~~[vendor]~~seller may offset an undercollection of tax on sales against any excess tax collected in the same reporting period.

~~[2.](b)~~ A ~~[vendor]~~seller may not offset an underpayment of tax on the ~~[vendor's]~~seller's purchases against an excess of tax collected.

**KEY: charities, tax exemptions, religious activities, sales tax**

**Date of Enactment or Last Substantive Amendment: September 17, 2009**

**Notice of Continuation: March 13, 2007**

**Authorizing, and Implemented or Interpreted Law: 9-2-1702; 9-2-1703; 10-1-303; 10-1-306; 10-1-307; 10-1-405; 19-6-808; 26-32a-101 through 26-32a-113; 59-1-210; 59-12; 59-12-102; 59-12-103; 59-12-104; 59-12-105; 59-12-106; 59-12-107; 59-12-108; 59-12-118; 59-12-301; 59-12-352; 59-12-353**